

**STREAMLINED SALES AND USE TAX ADMINISTRATION ACT (EXCERPT)**  
**Act 174 of 2004**

**205.811 Controlling effect; parties to agreement; construction of act.**

Sec. 11. (1) Any provision of the agreement or any application of a provision of the agreement to any person or circumstance that is inconsistent with any law of this state does not have effect.

(2) The agreement authorized by this act binds and inures only to the benefit of this state and the other member states. No person, other than a member state, is an intended beneficiary of the agreement. Any benefit to a person other than this state is established by the law of this state and the other member states and not by the terms of the agreement.

(3) Nothing in the agreement shall be construed to limit the authority of the courts in this state. A person has all the rights, remedies, and obligations provided for in 1941 PA 122, MCL 205.1 to 205.31. A person does not have any cause of action or defense under the agreement because of this state's approval of the agreement or on the ground that the department's action or inaction is inconsistent with the agreement.

(4) A law of this state, or the application of a law, may not be declared invalid as to any person or circumstance on the ground that the provision or application is inconsistent with the agreement.

(5) No provision of the agreement authorized by this act in whole or in part invalidates or amends any provision of the law of this state. Adoption of the agreement by this state does not amend or modify any law of this state.

**History:** 2004, Act 174, Eff. July 1, 2004.